

Export Documentation Retention Program
Monthly Report & Tax Due Dates

| <u>Month</u> | <u>Report Due</u> | <u>Follow-up Due</u> | <u>Tax Due on Uncleared Exports</u> | |
|---------------------|--------------------------|-----------------------------|---|--|
| <u>2004</u> | | | <i>(1st to 15th)</i> | <i>(16nd to End)</i> |
| Oct | Nov 15 | Feb 15 | Feb 28 | Mar 14 |
| Nov | Dec 15 | Mar 15 | Mar 29 | Apr 14 |
| Dec | Jan 15 | Apr 15 | Apr 29 | May 13 |
| <u>2005</u> | | | | |
| Jan | Feb 15 | May 15 | May 27 | Jun 14 |
| Feb | Mar 15 | Jun 15 | Jun 29 | Jul 14 |
| Mar | Apr 15 | Jul 15 | Jul 29 | Aug 12 |
| Apr | May 15 | Aug 15 | Aug 29 | Sep 14 |
| May | Jun 15 | Sep 15 | Sep 29 | *** |
| Jun | Jul 15 | Oct 15 | Oct 28 | Nov 14 |
| Jul | Aug 15 | Nov 15 | Nov 29 | Dec 14 |
| Aug | Sep 15 | Dec 15 | Dec 29 | Jan 13, 2006 |
| Sep | Oct 15 | Jan 15, 2006 | Jan 27 | Feb 14 |

Notes:

1) Each month's report is due by the 15th of the following month, to be submitted as a Microsoft Excel spreadsheet sent as an e-mail attachment to exports@ttb.gov. Please show your registry number (i.e. BW-CA-xxxx) in the subject line of the e-mail, and in the name of the report file; also show the month covered by the report in the name of the report file.

Notes (continued):

2) A follow-up report is due three months later on the 15th (see chart above) showing all exports having been cleared (proper evidence of exportation in hand) or reporting those that have not cleared. Please indicate in the file name that the report is the follow-up. You may send one e-mail to us each 15th of the month with the most recent month's original report and the follow-up report for the third previous month, per the chart above.

3) Exports shown on the followup report as not cleared will be included as an increasing adjustment of tax due on the next tax return to be filed. This will be based on the tax being determined as "removed" on the 90th day from the date the product was withdrawn (see chart above). If the "date of removal" (90th day from date actually withdrawn) was between the 1st and the 15th of the month, the payment of tax will be on the return covering that period; if the "date of removal" (90th day from date actually withdrawn) was between the 16th of the month and the end of the month, the payment of tax will be on the return covering that period.

***Special September return filing rules apply to these transactions, as well. Payments for the 16th to the 26th are due on the 29th, and payments for the 27th to the 30th are due Oct 14.

Show the tax on the un-cleared export as an individual adjustment listed on Schedule A of the Excise Tax Return. Further, if you later "clear" the shipment by obtaining proof of exportation, take a decreasing adjustment on Schedule B of the next return filed after the proof of exportation is obtained. No claim is necessary, and no interest or penalty applies to these increasing and decreasing adjustments.

If you fail to make a payment due on an uncleared export, we will contact you for an explanation when we process your follow-up report and compare it to your tax returns. If you fail to pay the tax when due under the provisions of an approved variance, you risk revocation of the variance, and penalties and interest will be assessed back to the date that the product was actually withdrawn.